

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re	Chapter 11
KAISER ALUMINUM CORPORATION, A DELAWARE CORPORATION, ET AL.	Jointly Administered Case No. 02-10429 (JKF)
Debtors	Re: Docket No. 8319

**APPELLEES' STATEMENT OF ISSUES AND  
SUPPLEMENTAL DESIGNATION OF RECORD**

Pursuant to Fed. R. Bankr. P. 8006 and Local Rule 8006-1(a) Appellees Debtors and Debtors-in-Possession, U.S. Bank National Association, as Indenture Trustee for the holders of the 10-7/8% Notes, an ad hoc group of holders of the Senior Notes, and Certain Holders of, and Indenture Trustee for, the 7-3/4% SWD Revenue Bonds (collectively "Appellees") hereby counter-designate the following portions of the record. Copies of the counter-designated materials will be filed with the Clerk of Court within thirty days pursuant to Local Rule 8006-1(a):

10/08/2004	<u>5175</u>	Exhibit <i>Exhibits D-F Re: Response of Debtors and Debtors in Possession in Opposition to Law Debenture Trust Company of New York's Motion Pursuant to Bankruptcy Rule 3013 to Determine Classification of 1993 Note Guarantee Claims</i> (related document(s) <u>5174</u> ) Filed by Kaiser Aluminum Corporation (Attachments: # <u>1</u> Exhibit E, Part 1# <u>2</u> Exhibit E, Part2# <u>3</u> Exhibit E, Part4# <u>5</u> Exhibit F, Part 1# <u>6</u> Exhibit F, Part2# <u>7</u> Exhibit F, Part 3# <u>8</u> Exhibit F, Part 4# <u>9</u> Exhibit F, Part 5)
10/08/2004	<u>5176</u>	Exhibit <i>Exhibits G-1 Re: Response of Debtors and Debtors in Possession in Opposition to Law Debenture Trust Company of New York's Motion Pursuant to Bankruptcy Rule 3013 to Determine Classification of 1993 Note Guarantee Claims</i> (related document(s) <u>5174</u> ) Filed by Kaiser Aluminum Corporation (Attachments: # <u>1</u> Exhibit G, Part 2# <u>2</u> Exhibit G, Part 3# <u>3</u> Exhibit G, Part 4# <u>4</u> Exhibit G, Part 6# <u>5</u> Exhibit H, Part 1# <u>6</u> Exhibit H, Part 2# <u>7</u> Exhibit H, Part 3# <u>8</u> Exhibit H, Part 4# <u>9</u> Exhibit H, Part 5# <u>10</u> Exhibit H, Part 6# <u>11</u> Exhibit 1# <u>12</u> Certificate of Service)

10/13/2004	<u>5194</u>	Affidavit <i>Declaration of Martin Balsam in Support of Response of Debtors and Debtors in Possession in Opposition to Law Debenture Trust Company of New York's Motion Pursuant to Bankruptcy Rule 3013 to Determine Classification of 1993 Note Guarantee Claims</i> (related document(s) <u>5174</u> , <u>5175</u> , <u>5176</u> ) Filed by Kaiser Aluminum Corporation (Attachments: # 1 Certificate of Service and Service List)
03/15/2005	6531	Memorandum of Law of (I) Bear Stearns & Company; (II) Citadel Equity Fund Ltd.; (III) Citadel Credit Trading Ltd.; and (IV) J.P. Morgan Trust Company, National Association, Indenture Trustee in Support of Confirmation of (A) Third Amended Joint Plan of Liquidation for Alpart Jamaica Inc., and Kaiser Jamaica Corporation and (B) Third Amended Joint Plan of Liquidation for Kaiser Alumina Australia Corporation and Kaiser Finance Corporation
04/08/2005	<u>6546</u>	Reply <i>Consolidated Reply of the Official Committee of Unsecured Creditors to: 1) Objection of Law Debenture Trust Company of New York to (I) Subordination of Indenture Trustee Fees and Expenses Under (A) The Third Amended Joint Plan of Liquidation for Alpart Jamaica Corporation dated February 25, 2006, and (B) The Third Amended Joint Plan of Liquidation for Kaiser Alumina Australia Corporation and Kaiser Finance Corporation , Dated February 25, 2005 and to (II) Proposed Settlement of 7 3/4% SWD Revenue Bond Dispute (Docket No. 6505); 2) Objection of Law Debenture Trust Company of New York in Subordination of 1993 Note Guarantees Pursuant to (A) The Third Amended Joint Plan of Liquidation for Alpart Jamaica, Inc. and Kaiser Jamaica Corporation Dated February 25, 2005, and (B) The Third Amended Joint Plan of Liquidation for Kaiser Alumina Australia Corporation and Kaiser Finance Corporation, dated February 25, 2005 (Docket No. 6504); and 3) A Portion of the Liverpool Limited Partnership's Objection to Confirmation of the Plans of Reorganization Proposed by the Subsidiary Guarantors; Responses to Briefs in Support Thereof (Docket No. 6508)</i> (related document(s) <u>6505</u> , <u>6508</u> , <u>6504</u> ) Filed by Official Committee of Unsecured Creditors
04/08/2005	6548	Memorandum of Law of (I) Bear Stearns & Co., Inc.; (II) Citadel Equity Fund Ltd.; and (III) Citadel Credit Trading Ltd.; in Reply to the Objection of Law Debenture Trust Company of New York to Subordination of 1993 Note Guarantees
04/08/2005	6549	Memorandum of Law of (I) Bear Stearns & Co., Inc.; (II) Citadel Equity Fund Ltd.; and (III) Citadel Credit Trading Ltd.; in Reply to the Objection of Law Debenture Trust Company of New York to the Proposed Settlement of the 7-3/4% SWD Revenue Bond Dispute

Appellees further counter-designate the following exhibits that were admitted into evidence in connection with the hearings held on April 13, 2005 and April 27, 2005:

1. Letter dated October 23, 1996 from Kaiser Aluminum & Chemical Corporation to State Street Bank and Trust Company regarding Notice of Senior Indebtedness.
2. Letter dated December 23, 1996 from Kaiser Aluminum & Chemical Corporation to State Street Bank and Trust Company regarding Notice of Senior Indebtedness.
3. Letter dated February 17, 1994 from Kaiser Aluminum & Chemical Corporation and its subsidiaries to The First National Bank of Boston, as Trustee regarding Notice of Senior Indebtedness.
4. John T. La Duc Deposition Exhibit No. 1.
5. John T. La Duc Deposition Exhibit No. 2.
6. John T. La Duc Deposition Exhibit No. 3.
7. John T. La Duc Deposition Exhibit No. 4.
8. John T. La Duc Deposition Exhibit No. 5.
9. John T. La Duc Deposition Exhibit No. 6.
10. John T. La Duc Deposition Exhibit No. 7.
11. John T. La Duc Deposition Exhibit No. 8.
12. John T. La Duc Deposition Exhibit No. 9.
13. John T. La Duc Deposition Exhibit No. 10.
14. John T. La Duc Deposition Exhibit No. 11.
15. John T. La Duc Deposition Exhibit No. 12.
16. Ted Sands Deposition Exhibit No. 1.
17. Ted Sands Deposition Exhibit No. 2.
18. Ted Sands Deposition Exhibit No. 3.
19. Ted Sands Deposition Exhibit No. 4.
20. Ted Sands Deposition Exhibit No. 5.
21. Ted Sands Deposition Exhibit No. 6.

22. Ted Sands Deposition Exhibit No. 7.
23. Martin Balsam Deposition Exhibit No. 1.
24. Martin Balsam Deposition Exhibit No. 2.
25. Martin Balsam Deposition Exhibit No. 3.
26. Martin Balsam Deposition Exhibit No. 4.
27. Martin Balsam Deposition Exhibit No. 5.

Dated: March 2, 2006.

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